IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL (LDG.) NO. 413 OF 2005

The Commissioner of Income Tax,
Mumbai. ... Appellant.

V/s.

M/s.Jenny Pinto Production,
Mumbai. ... Respondent.

A.S.Rao for the appellant.

Vipul Joshi for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 17th July 2006.

P.C. :

. In view of condonation of delay vide order dated 17th July, 2006, office is directed to registered this appeal.

. By consent of parties, appeal is taken up for hearing.

. The learned counsel for both parties agree that the question sought to be raised in this appeal is covered by the judgment of this Court in the case of **Abdulgafar A. Nadiadwala v. Asst. C.I.T.**, (2004) 267 ITR 488. The learned counsel for the parties prayed that appeal may be disposed of in terms of this judgment.

. In this view of the matter, for the reasons stated in the said judgment, question raised is answered against the assessee and in favour of the Revenue.

. Appeal stands disposed of in terms of this order with no order as to costs.

(J.P.DEVADHAR, J.) **(V.C.DAGA J.)**